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Financial Report
Lafourche Parish Juvenile Justice Commission
Thibodaux, Louisiana
June 30, 2000

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Release Date 11-29-00

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Lafourche Parish Juvenile Justice Commission

June 30, 2000

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PRINCIPAL OFFICIALS

Lafourche Parish Juvenile Justice Commission

June 30, 2000

COMMISSION MEMBERS

OFFICE

Alice Bonneval

Marian Fleming

Arthur J. Gautreaux

Lloyd J. Guidry, Sr.

Peter J. O'Neil, Jr.

Marion Terry

Secretary/Treasurer

President



Bourgeois Bennett
INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the accompanying general-purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Parish Juvenile Justice Commission as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated July 18, 2000 on our consideration of the Lafourche Parish Juvenile Justice Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 18, 2000.

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS

Lafourche Parish Juvenile Justice Commission

June 30, 2000

	Governmental Fund Type	Account Groups		Total (Memorandum Only)
	General	General Fixed Assets	General Long-Term Obligations	
ASSETS AND OTHER DEBITS				
Assets				
Cash	\$ 230,604	\$ -	\$ -	\$ 230,604
Investments	250,000	-	-	250,000
Receivables - taxes	24,757	-	-	24,757
Due from the State of Louisiana	86,671	-	-	86,671
Prepaid insurance	26,282	-	-	26,282
Fixed assets	-	2,865,166	-	2,865,166
Other Debits				
Amount to be provided for retirement of general long-term obligations	-	-	44,890	44,890
Total assets and other debits	<u>\$ 618,314</u>	<u>\$ 2,865,166</u>	<u>\$ 44,890</u>	<u>\$ 3,528,370</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts payable and accrued expenditures	\$ 64,633		\$ -	\$ 64,633
Long-term obligations	-		44,890	44,890
Total liabilities	<u>64,633</u>		<u>44,890</u>	<u>109,523</u>
Equity and Other Credits				
Investment in general fixed assets	-	\$ 2,865,166		2,865,166
Fund balances:				
Reserved - prepaid insurance	26,282	-		26,282
Unreserved - undesignated	527,399	-		527,399
Total equity and other credits	<u>553,681</u>	<u>2,865,166</u>		<u>3,418,847</u>
Total liabilities, equity and other credits	<u>\$ 618,314</u>	<u>\$ 2,865,166</u>	<u>\$ 44,890</u>	<u>\$ 3,528,370</u>

See notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 728,000	\$ 864,099	\$ 136,099
Intergovernmental -			
State of Louisiana	831,400	897,410	66,010
Charges for services	10,000	6,230	(3,770)
Miscellaneous:			
Interest	18,000	19,063	1,063
Other	-	15,546	15,546
Total revenues	<u>1,587,400</u>	<u>1,802,348</u>	<u>214,948</u>
Expenditures			
Current:			
General government:			
Ad valorem tax adjustment	-	18,882	(18,882)
Ad valorem tax deduction	<u>20,000</u>	<u>26,220</u>	<u>(6,220)</u>
Total general government	<u>20,000</u>	<u>45,102</u>	<u>(25,102)</u>
Public safety - special			
correctional facilities:			
Personal services	1,500,000	1,382,515	117,485
Operating services	220,950	221,902	(952)
Supplies and materials	139,300	129,417	9,883
Travel and other charges	13,000	3,436	9,564
Capital expenditures	<u>19,700</u>	<u>15,486</u>	<u>4,214</u>
Total public safety	<u>1,892,950</u>	<u>1,752,756</u>	<u>140,194</u>
Total expenditures	<u>1,912,950</u>	<u>1,797,858</u>	<u>115,092</u>
Excess (Deficiency) of Revenues Over Expenditures	(325,550)	4,490	330,040
Fund Balance			
Beginning of year	<u>549,191</u>	<u>549,191</u>	<u>-</u>
End of year	<u>\$ 223,641</u>	<u>\$ 553,681</u>	<u>\$ 330,040</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Lafourche Parish Juvenile Justice Commission

June 30, 2000

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lafourche Parish Juvenile Justice Commission (the Commission) was created in 1978 under the provisions of Article VI, Sections 5 and 15 of the Constitution of the State of Louisiana of 1974, and Article III of the Home Rule Charter of the Parish of Lafourche to acquire and administer a juvenile justice facility or facilities.

The powers of the Commission and the control and management of the affairs of the Commission are vested in a board of commissioners composed of seven qualified electors residing in Lafourche Parish. The commissioners are appointed from the North, South and Central regions of the Parish by the Lafourche Parish Council from names submitted by the Lafourche Parish District Judges, the Lafourche Parish School Board and by members of the Lafourche Parish Council.

The accounting policies of the Commission conform to generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

a) Reporting Entity

The Commission is a component unit of the Lafourche Parish Council.

The Commission has reviewed all of its activities and determined there are no potential component units which should be included in its financial statements.

b) Fund Accounting

The Commission uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental Funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the Commission:

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Account Groups

Account groups are used to establish accounting control and accountability. The District's Account Groups are as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

General Long-Term Obligations Account Group - This account group is used to account for general long-term obligations and certain other liabilities that are not specific liabilities of proprietary or trust funds.

c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Basis of Accounting (Continued)

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are considered "measurable" at the time of levy. Intergovernmental revenues consist of per diem funding received on a per client/unit basis. These funds, along with charges for services, are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Commission or an intermediary collecting agency because they are generally not measurable or available until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is vacation and sick leave which are recognized when paid.

d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners adopted a budget for the Commission's General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the Commission. The Commission amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Accounts Receivable

The financial statements of the Commission contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

g) Investments

Investments consist of certificates of deposit which are stated at cost and approximates market value.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other fixed assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives is not capitalized. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical cost.

i) Long-Term Obligations

For long-term obligations, only that portion expected to be financed from unexpendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Obligations Account Group.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. At the end of each calendar year accumulated vacation is carried forward to the new year. At no time can an employee's accumulated balance exceed 15 days more than the rate of accrual. Sick leave can be accumulated to a maximum of 130 days. All accumulated vacation vests to the employees; however, all accumulated sick leave lapses at separation of employment. Vested vacation has been recorded in the General Long-Term Obligations Account Group.

k) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Commission.

l) Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

m) Memorandum Only - Total Column

The total column on the general-purpose financial statements is captioned "Memorandum Only" because it does not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position or results of operations, in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

Note 2 - DEPOSITS (Continued)

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Commission or its agent in the Commission's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the Commission's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the Commission's name and deposits which are uninsured or uncollateralized.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	Category 1	2	3	
Cash	\$100,000	\$ -	\$141,514	\$230,604
Investments:				
Certificates of deposit	<u>100,000</u>	<u>-</u>	<u>150,000</u>	<u>250,000</u>
Totals	<u>\$200,000</u>	<u>\$ -</u>	<u>\$291,514</u>	<u>\$480,604</u>

At June 30, 2000, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the Commission. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - PROPERTY TAXES

The Commission recognizes property tax assessments as revenue in the period in which the taxes are levied. Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for 1999 was \$3.20 per \$1,000 of assessed valuation on property within Lafourche Parish for the purpose of maintaining and operating the facilities.

Note 4 - DUE FROM THE STATE OF LOUISIANA

Amounts due from the state of Louisiana at June 30, 2000 consisted of the following:

Department of Social Services	\$80,115
Department of Education	2,945
Department of Public Safety	<u>3,611</u>
 Total	 <u>\$86,671</u>

Note 5 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance July 1, <u>1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2000</u>
Buildings	\$2,567,086	\$ 4,005	\$ -	\$2,571,091
Furniture, fixtures and equipment	<u>313,816</u>	<u>11,481</u>	<u>31,222</u>	<u>294,075</u>
Totals	\$2,880,902	\$15,486	\$31,222	\$2,865,166

Note 5 - CHANGES IN FIXED ASSETS (Continued)

The juvenile justice facility is on a 10.0 acre tract of land that is owned by the Lafourche Parish Council. The land is being used under an intergovernmental agreement between the Council and the Commission at no cost to the Commission.

Note 6 - LONG-TERM OBLIGATIONS

Compensated absences (accumulated vacation and sick leave) are discussed in Note 1j. The Commission's commitment to fund such costs from future operations has been recorded in the General Long-Term Obligations Account Group.

The following is a summary of the changes in the long-term obligations of the Commission for the year ended June 30, 2000:

Long-term obligations, July 1, 1999	\$53,071
Net decrease in accumulated unpaid vacation	<u>(8,181)</u>
Long-term obligations, June 30, 2000	<u>\$44,890</u>

Note 7 - LEASE COMMITMENTS

The Commission has entered into a three year operating lease for a vehicle. The lease expires in April 2003 and provides for monthly payments of \$298. Future minimum lease payments under the outstanding lease at June 30, 2000 are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Facility</u> <u>Vehicle</u>
2001	\$3,576
2002	3,576
2003	<u>2,682</u>
Total	<u>\$9,834</u>

Rental expense under the above lease incurred for the year ended June 30, 2000 were \$1,230.

Note 8 - RISK MANAGEMENT

The Commission is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission carries commercial insurance. No settlements were made during the year that exceeded the Commission's insurance coverage.

Note 9 - LITIGATION

The Commission is a defendant in lawsuits brought by former residents of the facility. The cases are still in the discovery stages. However, legal counsel believes that insurance coverages will apply. While it is not feasible to predict or determine the outcome of these matters, it is the opinion of management that the ultimate outcome will not have a material adverse effect on the financial position of the Commission. Accordingly, no obligation for the claims have been recognized by the Commission in the financial statements.

Note 10 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members for the year ended June 30, 2000.

SUPPLEMENTARY INFORMATION SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

Our report on our audit of the general-purpose financial statements of the Lafourche Parish Juvenile Justice Commission (the Commission) for the year ended June 30, 2000, appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended June 30, 2000 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended June 30, 2000, taken as a whole.

We also have previously audited, in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the balance sheets of the Lafourche Parish Juvenile Justice Commission as of June 30, 1999 and 1998, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended June 30, 1999 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended June 30, 1999 and 1998 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 18, 2000.

SCHEDULE OF REVENUES AND EXPENDITURES**Lafourche Parish Juvenile Justice Commission**

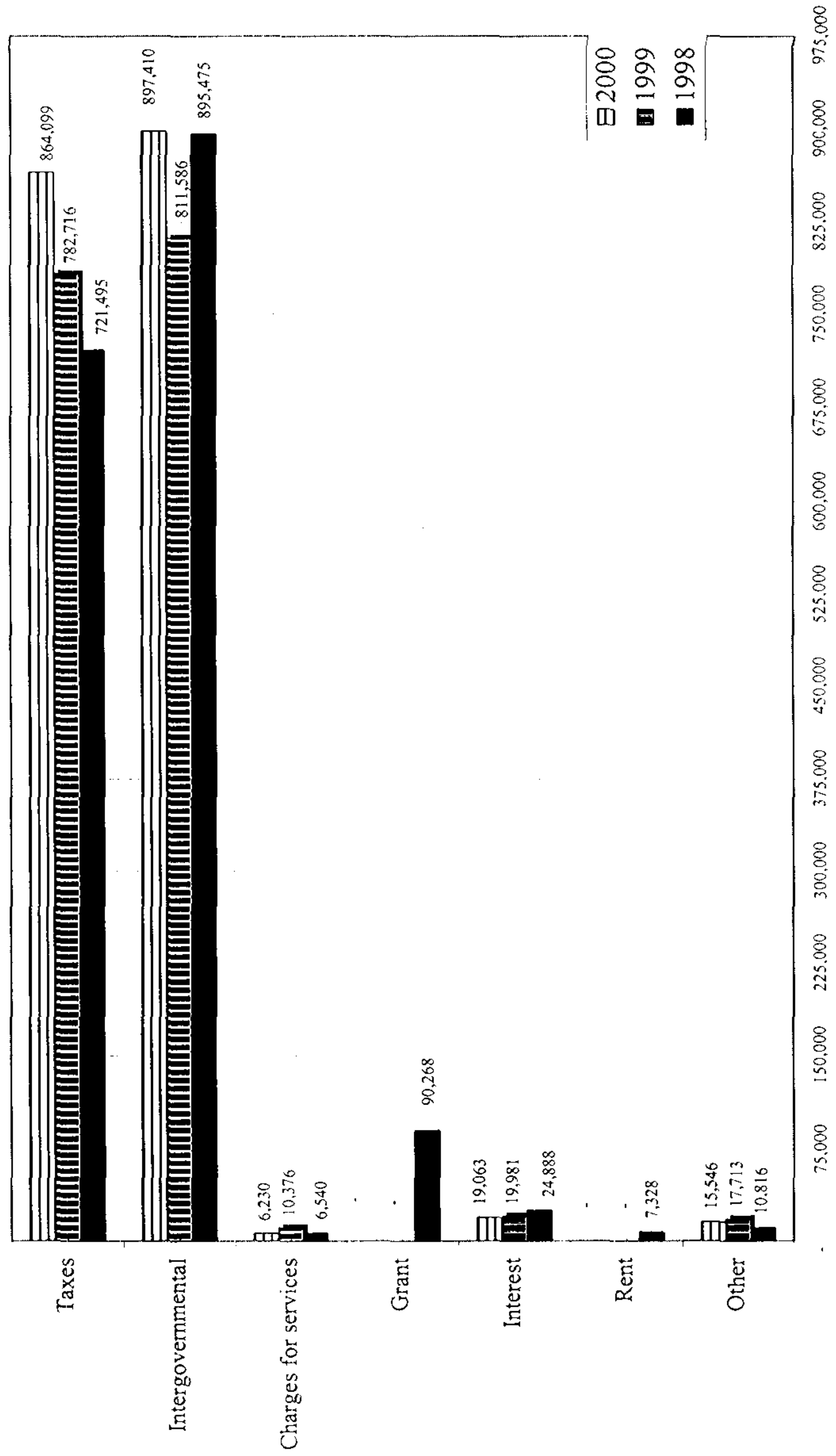
For the years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
Revenues			
Taxes	\$ 864,099	\$ 782,716	\$ 721,495
Intergovernmental	897,410	811,586	895,475
Charges for services	6,230	10,376	6,540
Grant	-	-	90,268
Interest	19,063	19,981	24,888
Rent	-	-	7,328
Other	15,546	17,713	10,816
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 1,802,348</u>	<u>\$ 1,642,372</u>	<u>\$ 1,756,810</u>
Expenditures			
General government	\$ 45,102	\$ 33,946	\$ 32,050
Personal services	1,382,515	1,419,166	1,222,261
Operating services	221,902	192,847	206,697
Supplies and materials	129,417	132,545	134,786
Travel and other charges	3,436	7,128	6,676
Capital expenditures	15,486	107,461	52,854
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,797,858</u>	<u>\$ 1,893,093</u>	<u>\$ 1,655,324</u>

REVENUES

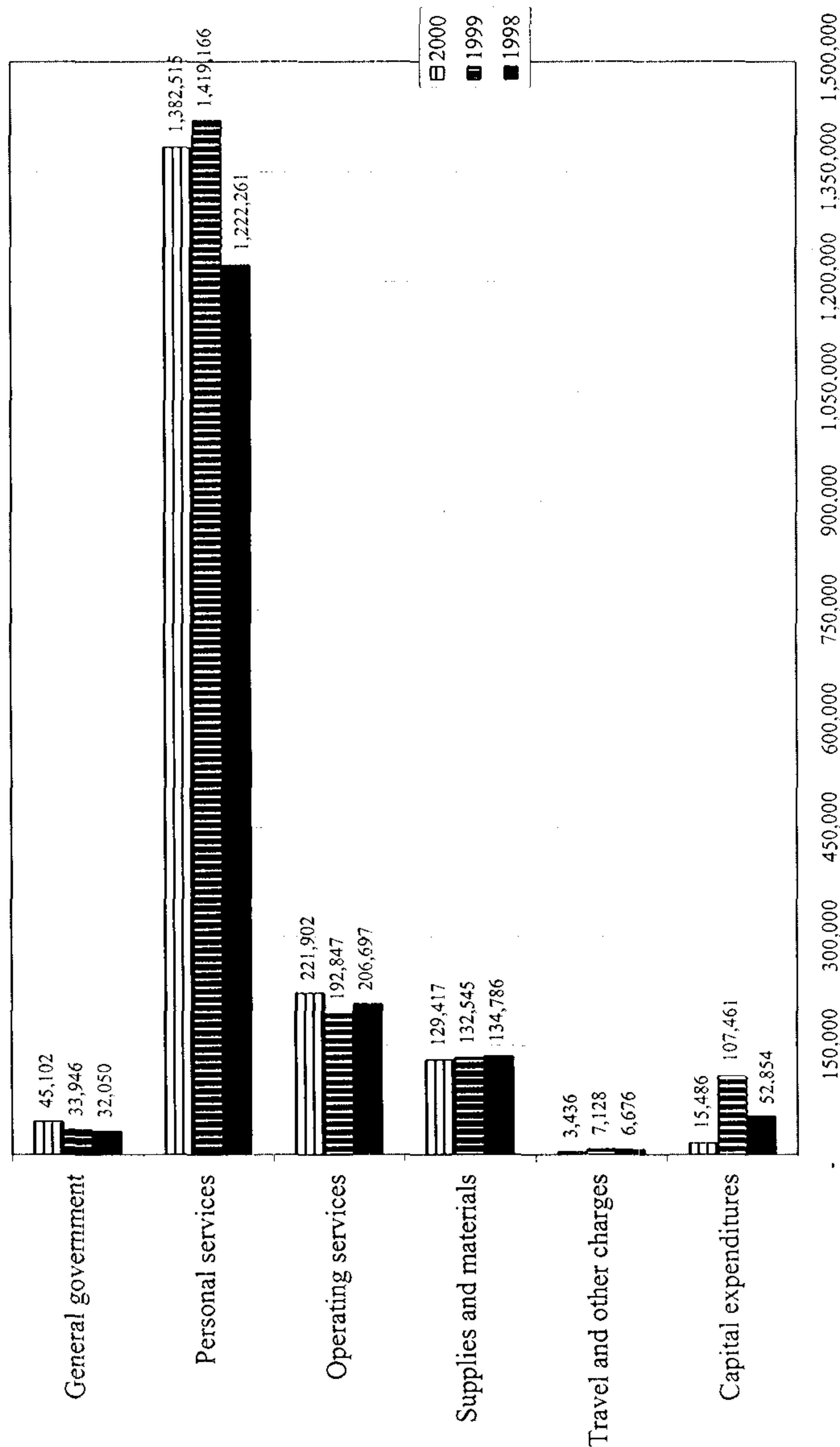
Lafourche Parish Juvenile Justice Commission

For the years ended June 30, 2000, 1999 and 1998



EXPENDITURES**Lafourche Parish Juvenile Justice Commission**

For the years ended June 30, 2000, 1999 and 1998



SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, State of Louisiana, as of and for the year ended June 30, 2000, and have issued our report thereon dated July 18, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Commission's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or

operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 18, 2000.

SCHEDULE OF FINDINGS

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 2000

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

b) Federal Awards

Lafourche Parish Juvenile Justice Commission did not receive federal awards during the year ended June 30, 2000.

Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended June 30, 2000.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

MANAGEMENT'S CORRECTIVE ACTION PLAN

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 2000

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended June 30, 2000.
No reportable conditions were reported during the audit for the year ended June 30, 2000.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended June 30, 2000.

Section II Internal Control and Compliance Material to Federal Awards

Lafourche Parish Juvenile Justice Commission did not receive federal awards during the year ended June 30, 2000.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 2000.